Agenda

• Items Impacting DGSOM in FY18
• Institutional Support Process
• Budget Process/Communication Changes
• Electronic Budget Submission Process
• AFB Application/Process Changes
• Budget Guidance
• Projection Guidance
• Contacts
• Appendix – Policy References

Please ask questions during the presentation

YOUR FEEDBACK IS IMPORTANT TO THE SUCCESS OF THIS EFFORT!!
Items Impacting DGSOM in FY18
Items Impacting DGSOM in FY18 - 1

UC Assessment Fee

• Pre-populated in 2nd Half FY16-17
• Pre-populated with 23.7% Increase for FY18
• Increase in Part Result of New UCPath Center Costs

Bargaining Unit Salary Increases (Use %’s Adjoining Table)

COLA (Potentially Effective 7-01-17)

• 1.5% COLA for Faculty
• 3.0% COLA for Non-Represented Staff & Other Academics
• Budget Program Adds $ Impact of Faculty to Comp Plan, But Need to Manually Budget $ for Staff & Other Academics

<table>
<thead>
<tr>
<th>Unit</th>
<th>Date</th>
<th>FY</th>
<th>Action</th>
<th>% Amount</th>
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<tr>
<td>EX*</td>
<td>Jul-17</td>
<td>2017</td>
<td>Step</td>
<td>2%</td>
</tr>
<tr>
<td>NX**</td>
<td>Jul-17</td>
<td>2017</td>
<td>Step</td>
<td>2%</td>
</tr>
</tbody>
</table>

*EX contract effective through 12/31/17
**NX contract effective through 7/31/17

Other contracts with no compensation actions scheduled in FY2018:
CX contract end date on 11/30/16
HX contract effective through 10/31/17
RX/TX contract effective through 9/30/17
SX contract effective through 6/30/17
Items Impacting DGSOM in FY18 - 2

Benefit Increase

- Faculty & Staff Benefits Should be Budgeted Based Upon The Composite Benefit Rate (CBR)
- Anticipate Campus Implementing CBR in 2017 (UCLA on 1/20/18 Announced Non-Date Specific Delay in Implementation of UCPath)
- Basing FY18 Faculty Benefits Upon CBR
- CBR Applied to “X + Y”, with 0% for “Z”
- CBR Excludes Vacation Leave Accrual (VLA) Assessment %

Composite Benefit Rates by Employee Group for FY18 (See %’s Adjoining Table)

<table>
<thead>
<tr>
<th>UCLA CBR Employee Group Final List (9 Rates)</th>
<th>FY18</th>
<th>FY16 Revised CBR % Change from Orig. with Inclusion of Salary VAC Credits</th>
<th>FY18 Recommended CBR Rates for Budget</th>
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<tbody>
<tr>
<td>Faculty Summer</td>
<td>5.1%</td>
<td>0.0%</td>
<td>0.0%</td>
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<tr>
<td>HCOMP Senior Faculty</td>
<td>25.8%</td>
<td>1.1%</td>
<td>24.7%</td>
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<tr>
<td>Faculty</td>
<td>32.1%</td>
<td>0.4%</td>
<td>31.7%</td>
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<tr>
<td>Other Academics</td>
<td>43.4%</td>
<td>2.4%</td>
<td>41.0%</td>
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<tr>
<td>Post Docs</td>
<td>32.1%</td>
<td>0.4%</td>
<td>31.7%</td>
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<tr>
<td>Staff Exempt</td>
<td>43.4%</td>
<td>2.4%</td>
<td>41.0%</td>
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<tr>
<td>Staff Non-Exempt</td>
<td>51.9%</td>
<td>2.7%</td>
<td>49.2%</td>
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<td>Food-Custodian-Grounds</td>
<td>69.0%</td>
<td>4.0%</td>
<td>65.0%</td>
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<tr>
<td>Employees &amp; Students with Limited Benefits</td>
<td>5.1%</td>
<td>0.0%</td>
<td>5.1%</td>
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</table>
Items Impacting DGSOM in FY18 - 3

Vacation Leave Assessment (VLA) %

- Historically, VLA One of the Components Comprising the Employee Benefit Rate
- Under UCPath, VLA Separate Assessment from CBR
- For FY18 Budget, Treating VLA by
  - Budgeting Net Zero Impact
  - Assuming VLA Assessment = to VAC Taken
- May Optionally Add VLA % to CBR
  - For Plan Faculty under ‘Budget’ tab in FPM
  - Add to Recommended CBR Rates for Other Employee Groups

Vacation Leave Assessment Rates by Rate Group for FY18 (See %’s Adjoining Table)

<table>
<thead>
<tr>
<th>UCLA VLA Leave Groups</th>
<th>FY18 VLA Rates Published by UCLA</th>
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<tr>
<td>Fiscal Year Faculty</td>
<td>8.2%</td>
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<tr>
<td>Accruing Staff &amp; Non Faculty Academics</td>
<td>8.7%</td>
</tr>
<tr>
<td>Non-Accruing Staff &amp; Academic Year Faculty</td>
<td>0.0%</td>
</tr>
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</table>
Institutional Support Process
Institutional Support Process in FY18 – 1

Dean’s Office Support Process (DO)

• New Process Implemented on January 1, 2017
• Applies to New, Increase in Existing, and Extension of Expiring Requests
• DO Support Request Template & Instructions E-Mailed 1-01-09 by Lia Ramer Bygrave
• Complete Template to Request DO Funding for This Cycle by 2-03-17
• All Criteria Used to Evaluate Request Reflected in Specific Sections of Template
• A Business Plan Outlining Future Sustainable Revenues Accompanies Submission of Request
• A Fiscal Budget Template Inclusive of All Funding Contributors Plus Ongoing and Non-Operating Expenses Accompanies Request Made
• Requests Reviewed by Advisory Committee to Dean
• Notification of Decisions E-Mailed by Sr. Assoc. Dean Fin. & Admin.

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Institutional Support Process in FY18 - 2

Process for Making a New Request for a Dean’s Tax Exemption

- A Dean’s Tax Exemption Request is a Form of Dean’s Office Support
- DO is Foregoing Funding to Enable Depts to Make Strategic Investments
- For Each New Request, Complete the DO Request for Support Template Issued 1/09/17
- Requests Due to DO at 5 PM on 2/03/17
- Review & Approval Dates for Requests Currently Being Determined
Institutional Support Process in FY18 – 3

Impact of Dean’s Office Support Process on Annual Budget Cycle

• Support Requests for Planned Faculty Recruitments Considered During This Time

• BSP Departments Able to Request 0.1X Support

• Depts to Input DO Support in AFB Based Upon What’s Already Approved

• Depts Able to Record Approved FY18 DO Support Requests Into AFB up to the Budget Submission Deadline

• DO to Ensure Effective Notification Process to Depts for DO Curricular Affairs Funding

• With the Staggered Budget Submission & Completion Timeline There may be Occasional DO Support Request(s) Undecided at Time AFB Budget Submitted

• DO Support Requests Approved Post-Budget Submission Will not be Updated in the AFB

• **DO Request Approvals No Longer Tied Into Annual Dean’s Budget Letter**

• **Budget Letter to Solely Serve as Notification of Conclusion of Budget Cycle**
Using ‘Active DO Commitment List’ in Budgeting Approved Funding

- DO Distributing ‘Active DO Commitment List’ on 2/01/17
- Use List to Fill-in DO Support in AFB
- Update, as Appropriate, the Yearly Amounts Based on Anticipated Need
- Share w/ Connie Her any Documentation Approving a Support Item Beyond the Periods Shown or an Item Not on List
- On Budget Submission Date Upload List to AFB
Institutional Support Process in FY18 – 5

Dean’s Office Support tab in AFB

- DO Support Not Locked Until Budget Submission
- Dept Inputs All Approved Support
- Plan Faculty Assigned Using Pull Down List
- If DO Funding Incl. Benefits “Plus Benefits” Box Checked for Plan Faculty
- Benefits = 30% Rate (Carry Over from Prior Year)

Record Initially Created as ‘No’
Institutional Support Process in FY18 – 6

Dean’s Office Support tab in AFB

- If DO Funding Excluded Benefits, “Plus Benefits” Box Unchecked
- Lump Sum Support w/ NO Benefits
- Dept Responsible for All DO Support Input
Institutional Support Process in FY18 – 7

Impact of Health System (HS) Support Process on Annual Budget Cycle

- HS Funding Pre-populated January 2017, Except Items Expiring by 6/30/17
- Contact HS if Funding Tied to a Book Record is Used Differently From Description Input (e.g., Faculty Named Differs from MD Actually Performing Service)
  - Need to Resolve Before Budget Submission Deadline
  - Submit “Request for HS Support Change” Template to S. Kwon
  - If Okay with HS, DO will update this HS Book Record up Until Budget Submitted

- Expect All Decisions on New, Incr., Extensions Input by 2/10/17
- With the Staggered Budget Submission & Completion Timeline There May be an Occasional HS Support Request Undecided at Time AFB Budget Submitted
- HS Support Requests Approved Post-Budget Submission Will not be Updated in the AFB

**HS Request Approvals No Longer Tied Into Annual Dean’s Budget Letter**
Institutional Support Process in FY18 – 8

Health System Support tab in AFB

• HS Locked

• HS Support Input by DO

• January 2017 Continuing HS Funding Updated

• If Faculty, Used Pull Down List

• If HS Funding Incl. Benefits, “Plus Benefits” Box Checked for Plan Faculty

• Benefits = CBR Rate in FPM

Record Initially Created as ‘No’
Institutional Support Process in FY18 – 9

Health System Support tab in AFB

- If HS Funding Excluded Benefits, “Plus Benefits” BoxUnchecked
- Lump Sum Support w/ NO Benefits
- HS Support Requested & Approved for FY18 Input by 2/10/17
Budget Process/Communication Changes
Budget Process/Communication Changes - 1

• Stagger Budget Submission Deadlines by Dept Complexity/Annual Expense
  ➢ Bring Submission & Fiscal Review Dates Closer Together
  ➢ Encourages Closer Pre-Budget Submission Collaboration Between Dept & Dean’s Office Reviewer
  ➢ Enables Spreading Out of Budget Meetings Between Dept & Dean

• Create Budget Calendar with Important Deadlines for DGSOM, Health System, & FPG
  ➢ Calendar for FY18 is Transitional
  ➢ To Be Posted On-Line

• DO Budget Reviewer to Actively Partner with Dept Preparers
  ➢ DO Reviewer to Communicate Budget Submission & Meeting Dates
  ➢ Enables DO Reviewer to Have a Better Understanding of Dept
  ➢ Creates the Opportunity for More Refined Budget Submissions
  ➢ Serves as the Foundation for Dept Presentation to DO Leadership
Budget Process/Communication Changes - 2

• Standardizing Information Solicited on Fiscal State of Dept
  ➢ Adopted Budget Task Force Template (i.e., Budget Submission Template)
  ➢ Expanded to Include Faculty Salary Adjustment Instructions
  ➢ Budget Submission Template Replaces Annual CAO Budget Letter
  ➢ Budget Submission Template (in PowerPoint form) Emailed by 1/23/17

• Used January ‘17 CAO Meeting to Communicate Clear Budget Expectations

• Reinstitute Annual Budget Meetings Between DO & Dept
  ➢ DO Attendees - Dean, Sr. Assoc Dean Fin. & Admin, Exec. Dir. Finance
  ➢ Dept Attendees – Chair, CAO, & CFO (At Discretion of Dept)
Budget Process/Communication Changes - 3

• Budget Approval Letter Issued by Dean’s Office No Longer Way by Which DO/HS Support Approved
  ➢ The Budget Letter may be Issued After the Dean’s Office (DO) and Department Meet
  ➢ The Issuance of the Letter may Occur With Outstanding Decisions Remaining on DO and Health System (HS) Support Requests.
  ➢ Separate Notification Process for DO and HS Support Approvals

• DO Fund Source Notification Occurs Post-Budget for Approved Support
  ➢ Tied to Commencement of Program Expenses
Budget Process/Communication Changes - 4

Impact on Plan Faculty Information in FPM

• **FPM Delinked** from the AFB After the Initial Budget Submission
  ➢ All Subsequent Changes in FPM **not** Recorded in AFB
  ➢ Approval of FY18 Salaries Occurs in a Separate Process with Dean’s Academic Affairs Office
    ➢ Timeline of Separate Process Communicated by Dean’s Academic Affairs Office

• Created FY18 Salary Funding Lines Using **All** FY17 Distribution Lines Effective June 2017
  ➢ Funding Lines Seeded on 12-13-16
  ➢ **No** Seeding Occurred if an FY18 Funding Line had Already Been Entered
  ➢ Gives Ability to Edit, Rather Than Having to Create Lines from Scratch

• Discontinued “Approved Support” Pop-Up Box in FPM
  ➢ Compared DO/HS Support in AFB to Faculty Funding Lines Using Approved HS/DO Funding
Impact on Information in AFB

• Eliminate Budgeting by Mission
  ➢ AFB Updated to Display Budget Input at All Missions Only
  ➢ This Change has no Impact on AFCPL.
    ☐ Fiscal Reporting of Actuals by Mission Continues

• Budget Tasks Simplified or Able to be Avoided
  ➢ ‘Job Aid’ Button Created to Identify FY18 Budget Entry Under ‘Act. + Proj.’ tab
  ➢ Differentiating Between Ladder & Temporary Faculty Handled by AFB (Same as Prior Yr)
  ➢ Interfund Transfers External No Longer Linked Between Depts
    ➢ Depts Giving Peer Support Able to Input Entries Without Waiting for Entries by Recipient
    ➢ Depts Receiving Peer Support Input Transfer Amt(s) up to Budget Submission Deadline
    ➢ Allows for Staggered Budget Submission Dates
    ➢ E-mail Notifications Continue to Issued to Dept Providing Support, w/ no Impact on Budget
  ➢ AFB No Longer Revised for Immaterial Post-Budget Submission Changes
  ➢ Budgeting by Clinical Outreach Sites Not Required (Same as Prior Yr)
Budget Process/Communication Changes - 6

Impact on Information in AFB

• 6-Month FY17 Projection Optional for FY18 Budget Cycle
  ➢ 6-Month Cost Projection Figures Seeded Across Funds in January 2017
  ➢ If Not Projecting for FY17, A Carry Forward Plug Input = Orig. FY17 Budget

• Projection to Budget Comparisons of Limited Usefulness With FY18 Being a Transitional Budget Year
  ➢ Particularly True for Depts Choosing to Use Carry Forward Plug from FY17 Budget
New Consolidated All Funds Budget Report

• **Key Report in Budget Review Packet to DO Leadership**

• A **Consolidated Report** Has Financial Information Rolled-Up & Reported Across Fiscal Years

• Ability to Run Report @ Level 1 or 3
Consolidating By Fund Group Budget Report

• Key Report in Budget Review Packet to DO Leadership

• A Consolidating Report Displays Financial Details Totaled for a Single Fiscal Year

• Run Report @ Level 1
Electronic Budget Submission Process
Electronic Budget Submission Process – 1

Documents to Send via ‘Writeups Tab’ by Budget Deadline:

• Budget Submission Template
  ➢ Highlights Key Factors/Areas Impacting FY18 Budget
  ➢ Includes Updated Faculty Salary Instructions, Excluding APU Increase Requests
• Faculty Recruitment Table
• Active DO Commitment List
• Other Documentation

Documentation Excluded:

• APU Requests
• Clinical Income Model
• DO Support Requests
• HS Support Requests

Download Newly Created Templates for FY18 Budget
Electronic Budget Submission Process – 2

Ability to View Documents Sent Using Write-Ups Tab in AFB:

• ‘Writeups Already Sent’ Section
  ➢ See Uploads
  ➢ Open Docs Sent

• Before Lock Budget
  ➢ Docs with Same Name Overwritten

• After Lock Budget
  ➢ Docs with Same Name # Added @ End
AFB Application/Process Changes
AFB Application/Process Changes – 1

All Missions Only Budgeting

- Applies to All Funds/Fund Groups
- “Actual + Proj.” tab shows only Rev. & Exp. under Mission
- Prior Year Act. & CY Budget Rev. & Exp. = Total for All Missions
- Continue to use Income & Expense tabs for Budgeting Comp Plans (CPL)
- If projecting for FY17, use “Act. + Proj.” tab for CPL & Non-CPL Funds/Fund Groups
- Continue to budget at Level 3, but okay if info only at Dept Code level
AFB Application/Process Changes – 2

De-Linked Interfund Transfers External

Interfund Transfers External (Rev. Side)

• Process Entries Anytime Until Budget Submission

• Select from List of CPL Source Funds Across DGSOM

• E-mail Notifications Continue to Dept(s) Serving as Source of Funding

• Depts Providing Support Independently Create Related Record in AFB
AFB Application/Process Changes – 3

De-Linking Interfund Transfers External

Interfund Transfers External (Exp. Side)

• Eliminated Wait Time Tied to Receiving Dept Processing Support Entry

• E-mail Notifications of Recipient Support Expectations Continue

• Necessary to Select a Source Fund for Each Specific Funding Commitment
Budget Guidance
Budget Guidance – 1

FY18 Budget Process Streamlined from Preparation to Submission to Review Period & Budget Meeting

• Establishing Proactive Partnership Between DO Reviewer & Depts Throughout the Budget Process to Minimize Post-Submission “Back & Forth”

• This Proactive Partnership Begins w/ Depts Being Notified of Budget Submission & Meeting Dates

• Period Between Write Up of Budget Submission Packet by DO Reviewer and Review by Dean Martin, Anja Paardekooper, & Chuck Hajek – 2 Business Days*

• Period Between Review of Write-Up by Dean Martin, Anja Paardekooper, & Chuck Hajek and DO Reviewer Feedback to Dept – 2 Business Days*

• Period Between DO Reviewer Feedback to Dept and Budget Meeting – 2 Business Days*

*reflect time frame goals that may vary
Budget Guidance – 2

FY18 Budget – Milestone Events

- December 13, 2017: Plan Faculty Seeded in FPM & Open for Input
- January 20, 2017: FY17 Jan-Jun Projection Seeded in AFB
- January 20, 2017: AFB Open for Input
- Late February to end of March: Dept Submissions due
- Early March to Late April: Budget Meetings

Important Note: Submission due dates will be individualized by dept and staggered by complexity/annual expense (lower annual expense, basic science early and higher annual expense, clinical later)
## Budget Guidance - 3

### FY18 Funding Pre-Populated

<table>
<thead>
<tr>
<th>Descriptions of Prepopulated FY18 Revenue/Expense</th>
<th>Revenue/Expense</th>
<th>Method</th>
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<tr>
<td>Dean’s Tax</td>
<td>Revenue</td>
<td>Auto-calculated</td>
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<tr>
<td>Expense Transfers In/(Out) - UCOP Tax</td>
<td>Revenue</td>
<td>Prepopulated with FY17 + 23.7%</td>
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<td>Indirect Cost Recovery (ICR) Revenue</td>
<td>Revenue</td>
<td>Prepopulated w/ FY17 by 1/20/17</td>
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<td>Health System (HS Funding) - Non-Exppiring or New Directorship Fund Transfers</td>
<td>Revenue</td>
<td>Prepopulated w/ FY17 by 1/20/17 Approved New Requests Input by 2/10/17</td>
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<td>Salary Savings</td>
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<td>CPL Interfund Transfer External (Revenue Side)</td>
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<tr>
<td>State Appropriations</td>
<td>Revenue</td>
<td>Prepopulated w/ FY17 by 1/20/17</td>
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<td>Permanent Budget</td>
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<td>Housestaff Allocation</td>
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<td>Faculty Salary (X + Y + Z) &amp; Benefits</td>
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<td>Created from FPM Entries Input for Plan Faculty</td>
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<tr>
<td>Faculty Salary (COLA) &amp; Benefits</td>
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<td>Created from FPM Entries Input for Plan Faculty</td>
</tr>
<tr>
<td>CPL General Liability Insurance Expense</td>
<td>Expense</td>
<td>Auto-calculated</td>
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</table>

### FY18 Funding NOT Pre-populated

**Dean’s Office Funding**

- For FY18 Budget, Dept Inputs All Known DO Support
- Dept Adds New, Increase, Extension Request Approvals Up Until Budget Submission
- Input Records from List of “Active Approved” DO Support Emailed by 2/01/17
**DO/HS Support**

**Expense Budgeted?**

- Starts as “No” Recorded When 1st Entered
- Changes to “Yes” Only If Use “Dept Exp” Button (Feature Available 1-20-17)
- “Yes (Embedded)“
  - 1/20/17 Earliest Entry Date
  - If, DO/HS Plan Salary Rev (AFB) & Exp.(FPM) Tied to FP ID# or HS Rec# 
  - Otherwise, Manually Select and Click “Update” Button
- By Due Date Run AFB Report = DO/HS Support With No Budgeted Exp. Report

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Budget Guidance - 5

Handling Salary Savings Auto-Generated for 19900 Faculty

Options

• Accept & Leave Calculated Salary Savings Unchanged
• Decide to Return All/Some Salary Savings Back to DO

1. Create (Credit) entry under Interfund Transfers External (Rev. Side)
2. Create revenue entry under State Appropriation Revenue adding back 19900 not being converted
Budget Guidance - 6

Process for Budgeting Dean’s Tax Exempted Revenue

Handling Prior Approved Revenue Exempted from Dean’s Tax

1. Select NPC & Other Revenue
2. Double Click on “Y”, If Highlighted to Clear
3. Click “Show Details” Button to Display Pre-Populated Records
4. Fill-In FY18 Budgeted Revenue
5. If a revenue item approved for exemption doesn’t appear contact your assigned DO Partner to verify & input missing record as appropriate
Budget Guidance – 7

Reminder of FY18 Costs to Budget

Compensation Plan Funds

• Central Administrative Recharges (Services – Other)
  ➢ Add 10% More Than FY17

• Transcription Services (Professional Services – Other)

• Malpractice Premium Costs (Malpractice Insurance)
  ➢ Input FY17 Values
  ➢ Unlikely FY18 Obligation Will Be Made Available by UCOP Prior to DGSOM’s Staggered Budget Finalization Schedule

• PSS Fees, w/ FY17 True-Up (Services – Other) – (Previous Yrs-Prof. Svs. Other)
  ➢ Factor in Impact From any Large Expected Changes in Budgeted NPC Revenues

All Funds

• General Liability Premium (Insurance) @ $0.72/$100 Payroll
  ➢ Auto Calculated on CPL Funds, Not on Non-CPL Funds
  ➢ Using May 23, 2016 Published Rate from Office of Insurance & Risk Mgmt.
Budget Guidance – 8
Setting Up Needed FY18 Information in FPM

Plan Faculty - FPM

• FY18 Faculty Appointment & Funding Lines Seeded on 12/13/16

• No Seeding Occurred if an FY18 Funding Line Already Entered

• Provides Ability to Edit Instead of Creating Lines from Scratch

• Current NIH Cap Applied $185,100 (1/10/16) (Update from NIH Pending)
Plan Faculty Budget Submittal Status List:

- Objective is to Ultimately Have All Appropriate Faculty Shown as “Sent to Budget”
  ➢ Important to Run Report Prior to Submitting Budget by Locking AFB
Budget Guidance – 10
Handling “Z’s” for FY18 Budget Process – FPM & AFB

Guaranteed “Z’s”
• Plan Faculty Member Specific
• Must Use Z/Stipend tab in FPM
• Able to Assign to All CPL Sources, Including DO & Health System
• DOS = ZDN
• Z = Monthly Rate Times Mos. (Beg & End Dates)

Incentive &/or Outside Prof. Activity “Z’s” (Optional Choice)
• May Budget Total in AFB by Placing Under Faculty Temporary row
• If Budgeting in FPM Use
  • DOS = INC for Incentive “Z’s”
  • DOS = OPA for Outside Prof. Inc.
**Budget Guidance – 11**

Utilizing FPM Budget Tab During FY18 Budget Cycle

**Budget Tab**

- **FY18 Benefit Rates (Tentative)**
  - Using Adjusted CBR Rate
    - HCOMP Sr. Faculty (X&Y) = 24.7%
    - Faculty (X&Y) = 31.7%
    - Z = 0%
  - FY18 Rate Already Adjusted by Campus for any Benefit Cost Increases Next Year

- **Send to Budget Button**
  (Only Active Until Initial Budget Submission)

- **Delete from Budget**
  (Remove Faculty Member from AFB Before FPM)
Budget Guidance – 12

Sending FY18 Plan Faculty Budget Info From FPM to AFB

• Plan Faculty X, Y, & Guaranteed Z Sent by Dept From FPM by Acct Owner to Unlocked AFB any Number of Times
• Plan Faculty Benefits – X, Y, & Guaranteed “Z” from FPM
• Incentive “Z” Total w/ Benefits – Optional Direct Entry into AFB
• Manually Add Salaries & Benefits for All Other Employees

![Budget Detail For Expenses](image)
Budget Guidance – 13

Treatment of Faculty COLA/MA in AFB

• Budgeted COLA/MA Contingency Amts Under:
  ➢ Clinical Departments
    ➢ Clinical Faculty – MCP Plan; Basic Sci. Faculty – BSP Plan; & Income Limitation Faculty ILP Plan
  ➢ Budgeted COLA Amts Potentially Created for:
    ➢ Ladder Faculty Row
    ➢ Temporary Faculty Row
    ➢ Benefits Row

• If Moving COLA Amts Created Under CPL:
  ➢ Create New Record In CPL Subtracting All or Portion of Amt
    ➢ Note in “Remarks” Field of Record, the Fund/Grp Where Cost Moved
  ➢ Create New Row In Another Source(s) Adding Amt Subtracted
Faculty FAU (With COLA/MA Contingency):

- Calculates Impact of COLA/MA on a Faculty Member’s Sal & Ben
  - Cost Impact on “Y” Firm Faculty (Add’l “X” Incr. TNS & CBR Ben Costs)
  - Cost Impact on “X+Y” Faculty W/O Sufficient “Y” to Cover “X” Incr. (“X” to Min. Incr. TNS & CBR Ben Cost)
  - No Cost Impact on “X+Y” Faculty With Sufficient “Y” to Cover “X” (No Incr. in CBR Ben Cost)
Faculty COLA/MA Contingency Summary:

- Summarizes by FPM Appt Dept the Impact on Each Plan Member
  - Of COLA
  - Of Mkt Adjustment (N/A FY18)
  - Calculated Value is Reflected Only In AFB Not FPM

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<th>Plan</th>
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Total Cost of COLA & MA - Ladder Faculty: 7,250
Total Cost of COLA & MA - Temporary Faculty: 0
Budget Guidance – 16
Identifying Funds w/ FY18 Ending Bal. Issues

- **Summary 3-YR Report w/ Fund Detail**
  - Run Report @ Fnd Grp Level
  - Fund s/b Blank

- **Use Report to Focus on Problem Funds**
  - Each Fund’s FY18 Ending Bal s/b >= $0
  - If Unable to Budget a >= $0 Ending Bal., Describe Efforts to Bring Into Bal.

### Departmental Summary Report: Level 1 - All Missions
**Fiscal Year 2017-18**

<table>
<thead>
<tr>
<th>Revenue</th>
<th>FY 15-16</th>
<th>Projected FY 16-17</th>
<th>Actual FY 16-17</th>
<th>Budget FY 17-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indirect Cost Recovery Revenue</td>
<td>3,185,355</td>
<td>2,844,232</td>
<td>2,934,867</td>
<td>3,116,948</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>3,185,355</td>
<td>2,844,232</td>
<td>2,934,867</td>
<td>3,116,948</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Operating Expense</th>
<th>FY 15-16</th>
<th>Projected FY 16-17</th>
<th>Actual FY 16-17</th>
<th>Budget FY 17-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty Salaries</td>
<td>207,538</td>
<td>289,801</td>
<td>319,566</td>
<td>356,455</td>
</tr>
<tr>
<td>Staff &amp; Non-Faculty Salaries</td>
<td>1,872,090</td>
<td>1,706,421</td>
<td>1,788,653</td>
<td>1,987,730</td>
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<tr>
<td>Benefits</td>
<td>761,232</td>
<td>784,302</td>
<td>823,517</td>
<td>894,929</td>
</tr>
<tr>
<td>Professional &amp; Purchased Services</td>
<td>139,396</td>
<td>121,661</td>
<td>87,521</td>
<td>126,287</td>
</tr>
<tr>
<td>Materials and Supplies Scientific</td>
<td>98,631</td>
<td>35,552</td>
<td>99,846</td>
<td>115,566</td>
</tr>
<tr>
<td>Communications</td>
<td>45,769</td>
<td>46,603</td>
<td>32,988</td>
<td>34,193</td>
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<tr>
<td>Total Operating Expense</td>
<td>3,124,656</td>
<td>2,984,340</td>
<td>3,152,091</td>
<td>3,485,150</td>
</tr>
</tbody>
</table>

- **Income/(Loss) Before Other Transfers**: 60,699
  - Dept & Program Support from Dean: 104,969
    - Total Other Transfers In/(Out): 104,969
  - Income/(Loss) After Other Transfers: 165,668

- **Net Assets Beginning of Fiscal Year**: 216,000
  - Net Assets End of Reporting Period: 381,668

- **Income / (Loss) by Fund**
  - 62XXX – Laboratory Core: 066,041
  - 621XX – Core Testing Services: 99,627
  - 621XX – Core Testing Services: 165,668

- **Net Assets End of Reporting Period by Fund**
  - 62XXX – Laboratory Core: 102,366
  - 621XX – Core Testing Services: 279,302

---

David Geffen
School of Medicine
Budget Guidance - 17

Accounting for FY17 Dean’s Tax True-Up

- Input Estimate of Dean’s Tax True-Up
  - Use Pos # for $ Due Back From Dean
  - Use Neg # for $ Due To Dean
Budget Guidance - 18
Status tab

• Lists Major Milestone Dates

• Locking Budget
  ➢ Find ‘Budget Submission to Dean’s Office’ row
  ➢ Click Submittal ‘Date’ on Calendar
  ➢ Click ‘Yes’ to Question About Locking Budget
Run Through Checklist Before Submitting All Funds Budget

- Mark Off Each Listed Budget Task as Completed
- Aids in Ensuring Submission of a Complete FY18 Budget

<table>
<thead>
<tr>
<th>Item</th>
<th>Dept</th>
<th>Description</th>
<th>Slide #</th>
<th>Complete</th>
</tr>
</thead>
<tbody>
<tr>
<td>1)</td>
<td>All</td>
<td>Budget Submission Template, Faculty Support Table uploaded to 'Writeups' tab.</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>2)</td>
<td>All</td>
<td>FPM Overall Reports - 'Plan Faculty Budget Submittal Status List' was validated.</td>
<td>□</td>
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<tr>
<td>3)</td>
<td>All</td>
<td>Non-faculty salaries &amp; benefits were manually entered for all fund groups/funds.</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>4)</td>
<td>All</td>
<td>Salary Savings - If dept anticipates retaining a portion of the salary savings in the 19900 fund to cover benefits shortfall, a manual offset to CPL fund &amp; corresponding entry to the 19900 fund was made.</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>5)</td>
<td>All</td>
<td>If ICR or Gifts &amp; Endowment fund groups have ending balance deficits, an explanation is provided.</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>6)</td>
<td>All</td>
<td>If CPL, State, S&amp;S, or Other fund groups have ending balance deficits at the fund level, an explanation is provided.</td>
<td>□</td>
<td></td>
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<tr>
<td>7)</td>
<td>All</td>
<td>ICR &amp; State funds ending balances ≤ 10% of the annual allocation.</td>
<td>□</td>
<td></td>
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<tr>
<td>8)</td>
<td>All</td>
<td>Active/Existing Approved DO Support commitments have been entered with a corresponding expense.</td>
<td>□</td>
<td></td>
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<tr>
<td>9)</td>
<td>All</td>
<td>Budget year Incentive expense was entered.</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>10)</td>
<td>Clinical</td>
<td>Health System Support items have a corresponding expense budgeted.</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>11)</td>
<td>Clinical</td>
<td>PSS fees entered (under 'Services Other' vs. prior years 'Prof Svs Other').</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>12)</td>
<td>Clinical</td>
<td>FY18 malpractice expense was entered ≥ the FY17 assessment.</td>
<td>□</td>
<td></td>
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<tr>
<td>13)</td>
<td>Clinical</td>
<td>MCP FY18 Dean's Tax true-up for FY17 income entered as appropriate.</td>
<td>□</td>
<td></td>
</tr>
</tbody>
</table>

Subject to Further Change

† Budget Workshop slide # reference from the presentation on January 24, 2017.
Projection Guidance
Projection Guidance – 1
FPM to AFB Seeding Jan ‘17 – June ‘17 Projections

Info For Depts Choosing to Update FY17 Projections

• Plan Faculty X & Y Populated Once From FPM by Account Owner on 1/20/17
  ➢ Enter any Additional Needed Updates Manually

• X+Y Benefits in FPM-Dec’16 Rate-Excludes Vacation

• Salaries Brought in Once for All Other Employees
  ➢ Enter Benefit Costs for All Non-Plan Faculty Employees
Projection Guidance – 2
FPM to AFB Seeding Jan ‘17 – June ‘17 Projections

Info For Depts Choosing to Update FY17 Projections

- No Z salaries or Z benefits from FPM
  ➢ Enter Z’s & Z benefits Manually in AFB
- Manually Enter Benefits for All Non-Plan Faculty Employees
- Check Average Benefit Rate on “Act + Proj.” tab
Projection Guidance – 3

Info For Depts Choosing to Update FY17 Projections in AFB

• Revenue Needs to be Input for 2nd 6 Months

• Non-Salary Expense Rows = Amt from 1st 6 Months
  ➢ Auto. Populated on 1/20/17
  ➢ Adjust $ if Exp. Expected to be Materially > or < Than Jul.-Dec.’16

• Dean’s Office Funding
  ➢ Use “DO Support Projection Detail Report” for FY17 Actual + Proj.
  ➢ Descriptions Pre-Populated w/ $0 - Proj. Jan – Jun ’17
Projection Guidance – 4

Projecting FY17 DO Support

- Pre-Populated Descriptions
  - Jan – Jun ’17
  - Across Fund Grps
  - Based Upon FY17 Bud.

- Projection Yr Report
  - Quick I.D. of Potential Support Items
  - Fill In, As Desired
  - Use Sched. to Show Total FY17 Support

<table>
<thead>
<tr>
<th>Description</th>
<th>Fund Group</th>
<th>Fund</th>
<th>FY17 Budget Amount $</th>
<th>Jul-Dec Act Amount $</th>
<th>Jan-Jun Proj Amount $</th>
<th>FY17 Act+Proj Amount $</th>
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<tr>
<td>Department Medical Education Program</td>
<td>CPL</td>
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<td>150,000</td>
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<td>Faculty Salary Funding</td>
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<td>Faculty Salary Funding</td>
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<td>APPEL, ALLEN</td>
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<td>9,680</td>
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<td>CAPRI, DELIS</td>
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<td>Jul - Dec Actual</td>
<td>GEN</td>
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<td>Jul - Dec Actual</td>
<td>ICR</td>
<td>19940</td>
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<td>Jul - Dec Actual</td>
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<td>19940</td>
<td>-</td>
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<td>Provide Funding for Teaching</td>
<td>OMP</td>
<td>19900</td>
<td>120,000</td>
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<td>COLEMAN, CARMEN</td>
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<tr>
<td>Grand Total</td>
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<td>431,077</td>
<td>119,972</td>
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Contacts
## Contacts – 1

<table>
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<tr>
<th>BUDGET QUESTIONS</th>
<th>NAME</th>
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<tbody>
<tr>
<td></td>
<td>Guy Stocks</td>
<td>56456</td>
</tr>
<tr>
<td></td>
<td>Cathy Ryu</td>
<td>45510</td>
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<tr>
<th>FISCAL REVIEWERS</th>
<th>NAME</th>
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<tbody>
<tr>
<td>Basic Science Departments/ORU’s</td>
<td>Constance Her</td>
<td>45052</td>
</tr>
<tr>
<td></td>
<td>Cathy Ryu</td>
<td>45510</td>
</tr>
<tr>
<td>Clinical Departments + Associated ORU’s</td>
<td>Saira Almeida</td>
<td>40772</td>
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<tr>
<td></td>
<td>Guy Stocks</td>
<td>56456</td>
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<table>
<thead>
<tr>
<th>ACADEMIC SALARY REVIEWERS</th>
<th>NAME</th>
<th>PHONE</th>
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<tbody>
<tr>
<td></td>
<td>Stephanie Shaw</td>
<td>48192</td>
</tr>
<tr>
<td></td>
<td>Ricky Lee</td>
<td>48197</td>
</tr>
<tr>
<td></td>
<td>Heather Herrera</td>
<td>48195</td>
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<table>
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<tr>
<th>COMPUTER PROGRAM</th>
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<tbody>
<tr>
<td>All Applications</td>
<td>Elif Fanuscu</td>
<td>69547</td>
</tr>
<tr>
<td>Access Rights</td>
<td>Rita Moreno</td>
<td>40272</td>
</tr>
<tr>
<td>Back-Up To Access Rights &amp; Applications</td>
<td>Neda Navab</td>
<td>40770</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DEAN’S FUNDING</th>
<th>NAME</th>
<th>PHONE</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE/Temporary 19900 &amp; Faculty Salary Support</td>
<td>Stephanie Shaw</td>
<td>48192</td>
</tr>
<tr>
<td></td>
<td>Heather Herrera</td>
<td>48195</td>
</tr>
<tr>
<td>Education Office Allocation</td>
<td>Sharon Younkin</td>
<td>41916</td>
</tr>
<tr>
<td>Research Office &amp; Other DO Budget Allocation</td>
<td>Rita Moreno</td>
<td>40272</td>
</tr>
<tr>
<td>Dept. Support &amp; Other DO Funding</td>
<td>Constance Her</td>
<td>45052</td>
</tr>
</tbody>
</table>
### DEAN'S TAX

#### Dean’s Tax Exemptions
- **Cathy Ryu**
- **45510**

#### 415(m) RESTORATION COSTS
- **Stephanie Shaw**
- **48192**

#### MALPRACTICE Allocation
- **Kathie Hale**
- **(310) 301-5311**
- **Louise Underdahl**
- **43500**

### HEALTH SYSTEM & DEAN’s OFFICE CONTACTS

#### HEALTH SYSTEM SUPPORT IN AFB
- **Cathy Ryu**
- **45510**

#### Back-Up To Health System Support
- **Guy Stocks**
- **56456**

#### THE BOOK
- **Sandra Kwon**
- **48154**

#### MAP Activity
- **Felicia Rue**
- **46129**

#### Current Year Transfers
- **Siri Welch**
- **48371**

### PHYSICIAN SUPPORT SERVICES (PSS) REVENUE/EXPENSE CHARGES Allocation
- **Kathie Hale**
- **(310) 301-5311**

#### TRANSCRIPTION CHARGES Allocation
- **Leslie Wizan**
- **56143**
Appendix
Policy References - 1

UCLA Financial Policy
Web address: http://www.policies.ucla.edu/businessfinance.htm
Principles of Financial Management-Policy, Principles, Responsibilities

Campus Budget Information Gateway (C-BIG) - UCLA Office of Academic Planning & Budget
Web address: http://www.apb.ucla.edu/cbig.aspx

NIH Salary Cap Limits Summary
Web address: http://grants1.nih.gov/grants/policy/policy.htm

UC Academic Personnel Manual & Scales
Web address: http://www.ucop.edu/academic-personnel/academic-personnel-policy/index.html
Select section of Academic Personnel Manual desired.
Web address: http://www.ucop.edu/academic-personnel/compensation/index.html
Select Academic Salary Scales (latest period is July 1, 2016).
Historic scales are also available.

UC Health Sciences Compensation Plan
Web address: http://www.ucop.edu/academic-personnel/_files/apm/apm-670.pdf
APM 670-UC Health Sciences Compensation Plan
Appendices A & B
Web address: http://www.ucop.edu/academic-personnel-programs/_files/apm/apm-671.pdf
APM 671-Conflict of Commitment and Outside Activities of Health Sciences Compensation Plan Participants
Appendices A, B, C, & D

UCLA David Geffen School of Medicine Implementing Procedures under the UC Health Sciences Compensation Plan
School Implementing Procedures effective July 1, 2015
Policy References - 2

Department's Health Sciences Compensation Plan Bylaws
Contact your department administration for Compensation Plan bylaws.

UCLA Campus Human Resources
Web address:  https://www.chr.ucla.edu/hr-administration
1) "Policies & Labor Contracts"
2) "HR Administration" - Compensation & Classification
3) Go to Title & Pay Plan for salary ranges.

UC Accounting Manual Chapters
Web address:  http://policy.ucop.edu/manuals/accounting-manual.html
D-371-12.1 Disbursements: Accounting for and Tax Reporting of Payments Made Through the Vendor System (look under TAXES)
H-214-7 Health Care Services: Professional Fees
H-214-75 Health Sciences Compensation Plans
P-196-11 Payroll: Accounting for and Tax Reporting of Mandatory Deductions and Insurance Benefit Contributions
P-196-37 Payroll: Health Sciences Compensation Plans

UCLA's Composite Benefit Rate Assessment
Web address of published rates for Employee Groups:  https://www.finance.ucla.edu/composite-benefit-rate-assessment

Web address to Title Code assignments for CBR Employee Groups:  https://ucla.app.box.com/v/title-code-standard-group